## **Abstract**

A sanding machine having a horizontal rotating sanding disc and a vertically located guide plate, with guide pins, for locating one mitered moulding (or the like) on each side of the guide plate; can sand and correct the angle, and or, length of the two mouldings at the same time. This machine also has a multi-angle adapter plate that is multi positional in cooperation with the two lower guide pins on each side of the vertical guide plate allowing any moulding with a mitered angle, from approximately 10 degrees up to and including 90 degrees, to be sanded. The machine also has the capability of adjusting the orientation of the sanding disc to attain perfect 45 degree alignment to the guide pins & perpendicularity to the vertical guide plate